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AUDITOR

State of Illinois  
Office of the Auditor of Public Accounts  
Springfield 62706

March 13, 1972

PAYROLL BULLETIN

Reissue of May 16, 1966

TO: All Departments, Agencies, and Commissions  
SUBJECT: New Levy Procedure - Effective July 1, 1966

Effective July 1, 1966, a new levy procedure will be initiated for the collection of unpaid Federal Income Taxes of State employees.

The new procedure will include the following steps:

1. Internal Revenue Service will mail or personally serve the Levy on the Director of the Employing Department. The Auditor of Public Accounts will assist Internal Revenue Service in determining taxpayer's employing department.
2. The Director of the employing Department will distribute copies of the Levy as follows:
  - (a) Internal Revenue Service (acknowledgement).
  - (b) Department (payroll clerk).
  - (c) Employee (taxpayer).
  - (d) Auditor of Public Accounts (to be stapled on page of payroll voucher where Levy has been executed).
  - (e) Employing Department (Director's file).
3. Where taxpayer has not secured a release from Internal Revenue Service, prior to the time the next payroll is prepared by the employing department the payroll clerk for the employing department will reduce employee's net earnings by the amount of the Levy. Where net earnings will not satisfy the Levy, the payroll clerk will call for total payment of employee's net earnings to be made payable to Internal Revenue Service - to the Credit of the Taxpayer's Account.
4. Auditor will return the warrant to satisfy the Levy to the employing payroll clerk, along with the other salary warrants for the department.

5. The payroll clerk will forward the Levy warrant to the Director of his department.
6. The Director of the Department will transmit the Levy warrant to the Internal Revenue Service District Director, who served the Levy. Copies of the State Director's transmittal letter will be distributed as follows:
  - (a) Internal Revenue Service (original).
  - (b) Internal Revenue Service (acknowledgement).
  - (c) Employee (taxpayer).
  - (d) Employing department (file copy).
  - (e) Auditor of Public Accounts (Levy file).
7. All communications regarding status of Levies will be between Internal Revenue Service and the State Departmental Director. The Auditor's office will recognize only those Levies which appear on payroll vouchers.
8. Internal Revenue Service will use the Directory of Illinois State Officers as its source of information on State Officers to be served with Levies in the various State departments and agencies.

The new procedure will also require that each employee be notified that it will be impossible for an employee to have a Levy removed from the payroll voucher once it has been incorporated therein.

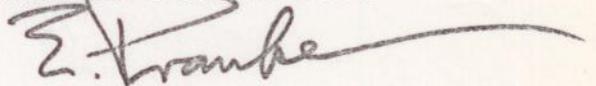
If there are any further questions in connection with the foregoing, please contact either:

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Auditor of Public Accounts  
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Very truly yours,

Michael J. Howlett,  
Auditor of Public Accounts



By: E. J. Franke,  
Chief Accountant

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